



MISSOURI DEPARTMENT OF REVENUE
FIDUCIARY INCOME TAX RETURN

1997
FORM
MO-1041

FOR THE CALENDAR YEAR 1997 OR FISCAL YEAR BEGINNING 1997, ENDING , 19

THIS RETURN IS DUE ON OR BEFORE THE FIFTEENTH DAY OF THE FOURTH MONTH AFTER CLOSE OF THE TAXABLE YEAR. ATTACH COPY OF FEDERAL FORM 1041 AND SUPPORTING SCHEDULES, INCLUDING SCHEDULE K-1.

CHECK APPLICABLE BOXES: ☐ Amended ☐ Final
☐ Address, FEIN Change

NAME OF ESTATE OR TRUST	IF ESTATE, ENTER SOCIAL SECURITY NUMBER OF DECEDENT	SOCIAL SECURITY NUMBER	FEDERAL I.D. NUMBER
NAME AND TITLE OF FIDUCIARY			DOR USE ONLY
ADDRESS OF FIDUCIARY (NUMBER AND STREET) PLACE LABEL IN BLOCK			P.M. EXT.
CITY, STATE, ZIP CODE			CODE

INFORMATION FOR FILING

A. CHECK WHETHER: <input type="checkbox"/> BANKRUPTCY ESTATE <input type="checkbox"/> GRANTOR TRUST <input type="checkbox"/> ESTATE <input type="checkbox"/> SIMPLE TRUST <input type="checkbox"/> COMPLEX TRUST	B. IF TRUST, CHECK WHETHER: <input type="checkbox"/> TESTAMENTARY <input type="checkbox"/> INTER VIVOS	C. CHECK WHETHER ESTATE OR TRUST IS: <input type="checkbox"/> RESIDENT <input type="checkbox"/> NONRESIDENT	D. HAS FINAL DISTRIBUTION OF ASSETS BEEN MADE DURING THE YEAR? <input type="checkbox"/> YES <input type="checkbox"/> NO
E. During this taxable year, was this estate or trust notified of any federal change for any prior years? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, has an amended Missouri return been filed? If not, attach explanation as to why not.			
F. Is a Federal Schedule K-1 attached for each beneficiary? <input type="checkbox"/> YES <input type="checkbox"/> NO. If YES, how many? <input type="text"/> If NO, attach explanation.			
G. Did the estate or trust receive federal tax-exempt income? <input type="checkbox"/> YES <input type="checkbox"/> NO. (If "yes", enter the amount of non-Missouri tax-exempt interest income and exempt interest dividends here \$ <input type="text"/> , and on Page 2, Part 1, Line 4).			
H. Does the estate or trust have any Missouri modifications from Page 2, Part 1? <input type="checkbox"/> YES <input type="checkbox"/> NO			
I. If the estate or trust has any nonresident beneficiaries, is any income from sources other than Missouri? <input type="checkbox"/> YES <input type="checkbox"/> NO (or not applicable)			
J. Does Federal Form 1041, Line 23 reflect any taxable income of the fiduciary? <input type="checkbox"/> YES <input type="checkbox"/> NO			
K. If no to all four questions do not complete remainder of form. Do complete Form MO-NRF, Part 3 for nonresident beneficiaries, if a distribution of Missouri source income was made.			
L. If a nonresident estate or trust with income from both Missouri and non-Missouri sources — omit Lines 1–11, complete and attach Form MO-NRF, check <input type="checkbox"/> and skip to Line 12.			

INCOME

1. Federal taxable income (from Federal Form 1041, Line 23 but not less than 0)	1	00
2. Federal income tax (from Federal Form 1041, Schedule G, Line 4)	2	00
3. Other federal income tax (from Federal Form 1041, Schedule G, Lines 2a, 5 and 6)	3	00
4. Total federal deductions — add Lines 2 and 3	4	00
5. Federal tax deduction. Enter amount from Line 4 not to exceed \$5,000	5	00
6. Missouri modifications relating to gains allocated to principal or relating to other items not affecting federal distributable net income (attach explanation)	6	00
7. Fiduciary's share of Missouri fiduciary adjustment — SUBTRACTION (from Part 2, Column 6)	7	00
8. Total subtractions — add Lines 5, 6 and 7	8	00
9. Fiduciary's share of Missouri fiduciary adjustment — ADDITION (from Part 2, Column 6)	9	00
10. Balance — Line 1 less Line 8, plus Line 9	10	00
11. Excess federal exemption (if Line 1 is zero and Line 10 is positive, federal deductions exceed or equal federal income, enter the amount of personal exemption allowable to the estate or trust by which it exceeds federal taxable income — without the exemption deduction). Exemption not allowable on final return	11	00
12. Missouri taxable income (Line 10 less Line 11 for Missouri residents or from Form MO-NRF, Part 1, Line 9 for nonresidents)	12	00

TAX

13. MISSOURI INCOME TAX (see 1997 tax rate table in instructions)	13	00
14. Credit for income tax paid to another state by resident estate or trust (attach Form MO-CR and copy of other state's return)	14	00
15. BALANCE — subtract Line 14 from Line 13	15	00
16. Tax on lump sum distribution (see instructions)	16	00
17. Recapture taxes (see instructions)	17	00
18. TOTAL TAX — add Lines 15, 16 and 17	18	00

CREDITS AND PAYMENTS

19. Payments and other credits (attach explanation)	19	00
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REFUND OR TAX DUE

20. OVERPAYMENT — If Line 19 is greater than Line 18, enter amount of REFUND	20	00
21. TAX DUE — If Line 18 is greater than Line 19, enter amount due	21	00
22. Interest	22	00
23. Addition to tax (for late filing or late payment)	23	00
24. TOTAL DUE — add Lines 21 through 23 (U.S. funds only) (PAY THIS AMOUNT) TOTAL DUE	24	00

DOR USE ONLY

NAME AS SHOWN ON PAGE 1

FEDERAL I.D. NUMBER

PART 1 — MISSOURI FIDUCIARY ADJUSTMENT

Enter Missouri modifications which are related to items of income, gain, loss and deductions that are determinants of federal distributable net income.

ADDITIONS (attach explanation of each item)

1. State and local income taxes deducted on Federal Form 1041, Line 11	1		00		
2. Less: Kansas City and St. Louis earnings taxes	2		00		
3. Net (subtract Line 2 from Line 1)				3	00
4. Non-Missouri state and local bond interest	4		00		
5. Less: related expenses (omit if less than \$500)	5		00		
6. Net (subtract Line 5 from Line 4)				6	00
7. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> Other adjustments (list _____)				7	00
8. Total of Lines 3, 6 and 7				8	00

SUBTRACTIONS (attach explanation of each item)

9. Interest from exempt federal obligations (attach a detailed list)	9		00		
10. Less: related expenses (omit if less than \$500)	10		00		
11. Net (subtract Line 10 from Line 9)				11	00
12. Amount of any state income tax refund included in federal taxable income				12	00
13. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> Other adjustments (list _____)				13	00
14. Total of Lines 11, 12 and 13				14	00
15. Missouri fiduciary adjustment — NET ADDITION — excess Line 8 over Line 14				15	00
16. Missouri fiduciary adjustment — NET SUBTRACTION — excess Line 14 over Line 8				16	00

PART 2 — ALLOCATION OF MISSOURI FIDUCIARY ADJUSTMENT

Complete ONLY if Part 1 indicates a Missouri fiduciary adjustment. It is allocated among all beneficiaries and fiduciary in the same ratio as their relative shares of federal distributable net income.

COMPLETE LIST OF BENEFICIARIES (RESIDENT AND NONRESIDENT)

1. NAME OF EACH BENEFICIARY. ALL BENEFICIARIES MUST BE LISTED. USE ATTACHMENT IF MORE THAN FOUR.	2. CHECK BOX IF BENEFICIARY IS NONRESIDENT	3. SOCIAL SECURITY NUMBER	SHARES OF FEDERAL DISTRIBUTABLE NET INCOME		6. SHARES OF MISSOURI FIDUCIARY ADJUSTMENT <input type="checkbox"/> ADDITION <input type="checkbox"/> SUBTRACTION	
			4. AMOUNT	5. PERCENT		
a)	<input type="checkbox"/>			00 %		00
b)	<input type="checkbox"/>			00 %		00
c)	<input type="checkbox"/>			00 %		00
d)	<input type="checkbox"/>			00 %		00
Charitable Beneficiaries				00 %		00
Fiduciary				00 %		00
TOTALS				00 100%		00

COLUMN 4 — Total federal distributable net income must be the same as Federal Form 1041, Schedule B, Line 7.

COLUMN 5 — Indicate percentages with two numbers, such as 32%, 3.2% or .32%.

COLUMN 6 — Enter Missouri fiduciary adjustment from Part 1, Line 15 or 16, as the total of Column 6. Multiply each percentage in Column 5 times the total in Column 6. Indicate at top of Column 6 whether the adjustments are additions or subtractions.

COLUMNS 4, 5 AND 6 — Attach a detailed explanation of the allocation method used if there is no federal distributable net income or if the percentages do not agree with the relative shares indicated on Federal Form 1041, Schedules B and K-1.

COLUMN 6 — The amount after each name is reported as a modification, either as an addition to or subtraction from federal adjusted gross income. Each beneficiary should add the explanation: "FIDUCIARY ADJUSTMENT — (NAME OF ESTATE OR TRUST)". A copy of this part (or its information) must be provided to each beneficiary. The fiduciary's share of the adjustment is entered on Page 1, Line 7 or Line 9.

AUTHORIZATION

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm.

☐ YES ☐ NO

PREPARER'S TELEPHONE NUMBER

SIGNATURE — PLEASE SIGN BELOW

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500.00 shall be imposed on any individual who files a frivolous return.

SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY

SIGNATURE OF PREPARER OTHER THAN FIDUCIARY

FEIN

DATE

TELEPHONE NO.

ADDRESS

DATE

DOR
USE
ONLY☐ S
☐ E
☐ P
☐ F

MAIL RETURN AND REQUIRED ATTACHMENTS TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3815, JEFFERSON CITY MO 65105-3815.